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07/10/02 09:10 PM

To: "annette.lang@usdoj.gov" <annette.lang@usdoj.gov>, Craig  
Melodia/R5/USEPA/US@EPA  
cc: "Snyder, Michael" <msnyder@slk-law.com>  
Subject: FW: Skinner Landfill/Martin Clarke -- Analysis of Worth of Business  
SS

Annette:

I think we covered most of this on the phone tonite but here it is.

I forgot to add that Mike Rolf called me back today to give me the name of an accounting firm who he thought did Dick Clarke's work. That subpoena is going out tomorrow. I do not have the name of the firm off the top of my head.

Rolf was actually a bit of a prick when he called in response to the subpoena. I took it in stride, told him what was going on, told him I was trying to minimize any burden to him, etc. He calmed down he told me he did Dick's work from 1980 until Dick sold to BFI. Again, no records available, but I suspect he let the successor firm copy his papers. Another Cincy accountant told me that that is how they operate. He also told me that he was pissed at Dick because Dick stiffed him on a bill. Apparently Mike stiffed him back by not giving him his tax return until he paid part of the bill.

At the end of the call, Mike asked if I wanted help locating the Clarke's accountants. Of course I said yes. He called me 20 minutes later and gave me the info on what he thinks is the current Dick Clark accountant. He thanked me for being reasonable, etc., and then he gave me the scoop that he was hired by Marty's divorce attorney (and we should be careful with that info; I do not want it to go back to Rolf).

If I have any point here it is that for the historical accountants, if we treat them right, we will get us whatever they have and more. I get the sense that the small accounting firms in Cincy are a clubby group. At least two of them knew that they were getting subpoenas before my faxes arrived. If we treat them right, bend over backwards to make it easy for them, we will get what we want. If that means doing a depo in a warehouse, I will do it.

Also, I anticipate that a MOTION TO QUASH all of the subpoenas will be faxed to us soon. I say that because Dick's business lawyer is known to be a fairly shrewd operator. Who in their right mind would let the scope of these subpoenas we issued go unchecked? Maybe Gary Franke would, but Dick's business lawyer will not allow this to proceed without a challenge. I can work out scope on a phone call, but I don't think I will get that opportunity. Just my hunch. We'll be ready.

Oh, I also read through some other documents today to make sure that Dick did not reveal any other accountants. I got all the bases covered on Dick, but I will probably issue about 4 or 5 more subpoenas tomorrow for accountants, lawyers and other bankers. I am just going to throw in dates and times that seem to be open and work it out later UNLESS you want to do it differently. I will subpoena Chase in NY, which will require me to hire an NY firm I think.

On another issue, I sent the cyanide documents to Robert Foreman today and asked him to call me when he has reviewed them.

On yet another issue, I have pulled the Chem Dyne documents and will look through them tomorrow night. It may seem like a long shot tying Dick to Chem Dyne, but I know the Chem Dyne stories, Craig does too. They are WILD. If someone says Dick was connected with Chem Dyne, like Dexter Gregory has, it is worth investigating. If we get that connection, we automatically get hazardous substances and we get illegal conduct (which gets us the second element for piercing the corporate veil). We need the connection to Skinner, but I think we could get that based on the other info we have. If you really want to nail Dick, I mean for all of your costs, this is something we should look into. And, I know that Dexter may seem to lack credibility, but everyone connected with Chem Dyne has credibility issues. If you really want to gamble on nailing Dick hard, this would do it. Let me see what I can come up with. I need to talk to Dexter too, like tomorrow. Do you have his number?

Mike

-----Original Message-----

From: O'Callaghan, Michael

To: Lang, Annette (E-mail)

Cc: Snyder, Michael

Sent: 7/10/02 6:34 PM

Subject: Skinner Landfill/Martin Clarke -- Analysis of Worth of Business

Annette:

FYI, I learned today the accountant Mike Rolf of Cincinnati has been asked by Martin Clarke's divorce attorney to evaluate the worth of Martin Clarke's business(es). Not sure if we would be able to gain access to this evaluation. Let's see how discussions go with Jon Conte.

Mike

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